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Attorney Docket No. 9276-3

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Issue: Duncan et al;  
Application No.: 10/726,820      Group Art Unit: 3636  
Filed: December 2, 2003      Examiner: Stephen D. Adamo  
For: **SOFA AND METHOD OF MANUFACTURING SAME**

Date: September 10, 2004

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**RESPONSE TO RESTRICTION REQUIREMENT**

Sir:

This response is submitted in reply to the Official Action dated August 13, 2004 ("the Action"). Please amend the above-identified application pursuant to the New Revised Format provisions as provided by the Official Gazette dated August 26, 2003.

If any extension of time for the accompanying response or submission is required, Applicant requests that this be considered a petition therefor. The Commissioner is hereby authorized to charge any additional fee, which may be required, or credit any refund, to our Deposit Account No. 50-0220.

**Amendments to the Claims** are reflected in the Listing of Claims, which begins on page 2 below.

**Remarks** begin on page 14 below.